

IRS News Release

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Patriot's Day Gives Some Taxpayers an Extra Day to File and Pay Taxes

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WASHINGTON — Individuals in six eastern states and the District of Columbia will have an extra day, until April 18, 2006, to file returns and pay any taxes due, according to the Internal Revenue Service.

In formal guidance (Notice 2006-23) released today, the IRS said that these taxpayers, served by the Andover, Mass. IRS processing center, will receive an additional day to file and pay because April 17 is Patriot's Day, a state holiday in Massachusetts. Thus, the April 18 deadline will apply to individuals in Maine, Maryland, Massachusetts, New Hampshire, New York, Vermont and the District of Columbia.

To avoid confusion, all individuals in these states will get the extra day, even though, in some cases, they are instructed to send payments or returns to locations outside Massachusetts. Accordingly, the April 18 deadline will apply to any of the following:

- 2005 federal individual income tax returns, whether filed electronically or on paper;
- Requests for an automatic six-month tax-filing extension, whether submitted electronically or on Form 4868;
- Tax year 2005 balance due payments, whether made electronically (direct debit or credit card) or by check;
- Individual estimated tax payments for the first quarter of 2006, whether made electronically or by check; and
- Individual refund claims for tax year 2002 where the regular three-year statute of limitations is expiring.

By law, filing and payment deadlines that fall on a Saturday, Sunday or legal holiday are timely satisfied if met on the next business day. Thus, since April 15 is a Saturday this year, taxpayers in most of the country will have until Monday, April 17, to file and pay. But Maine and Massachusetts observe the third Monday of April as Patriot's Day, which this year falls on April 17.

Notice 2006-23 will appear in Internal Revenue Bulletin 2006-11, dated March 13, 2006.